CERTIFICATE

2025

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Castle Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962		3,000	2,689	
Debt Service	10-113				
Library	12-1220				
Road	68-518c		231,350	227,839	
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Cemetery					
Non-Budgeted Funds					
Special Machinery					
Totals		xxxxxx	234350	230528	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

Final County Assessed	County Clerk's Use Only
Castle Township	
Windom City	
0	
Nov 1, 2024 Total Assessed Valuation	-

Township Only Funds Revenue Neutral Rate	4.717
Township/3rd Class City Funds Revenue Neutral Rate	0.078
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Rick Witte
McPherson County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Attest: 7-16, 2024
Hallie D. Meloy
County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in

CPA Summary

Castle Township

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

	Budgeted Funds for 2024	Tax Levies in the 2024 Budget	Allocation for Year 2025									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	0.075	25	0	0	0	0	0	1	0	0	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	4.583	1,513		25		12		63		18	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	0		0		0		0		0	
***	Cemetery	0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	4.658	1,538		25		12		64		18	
	Total - 3rd Class City Levies (***)	0.075		0		0		0		0		0

Castle Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	20,000	-	-	KSA 68-141g
	Total	20,000	0	0	
	Adjustments*				
	Adjusted Totals	20,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Castle Township
McPherson County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Castle Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	125	364	311
Receipts:			
Ad Valorem Tax	3,093	2,692	xxxxxxxxxxxxxxx
Delinquent Tax	1	0	0
Motor Vehicle Tax		34	25
Recreational Vehicle Tax		1	0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			1
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	145		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,239**	**2,727**	**27**
Resources Available:	**3,364**	**3,091**	**338**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment	2,985		
Buildings Maintenance	15	300	232
Insurance		2,480	2,768
Cash Reserve (2025 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**3,000**	**2,780**	**3,000**
Unencumbered Cash Balance Dec 31	364	311	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,100	2,780	3,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,000
		Tax Required	2,662
	Delinquent Comp Rate:	1.0%	27
		Amount of 2024 Ad Valorem Tax	2,689

CPA Summary

Castle Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

Cemetery	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	0	555	555
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Donations	555		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**555**	**0**	**0**
Resources Available:	**555**	**555**	**555**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	555	555	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Castle Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	15,876	8,279	197
Receipts:			
Ad Valorem Tax	182,982	161,392	xxxxxxxxxxxxx
Delinquent Tax	96	54	50
Motor Vehicle Tax	1,162	2,018	1,513
Recreational Vehicle Tax	22	31	25
16/20M Vehicle Tax	11	11	12
Commercial Vehicle Tax	47	0	63
Watercraft Tax		12	18
Special Highway/Gasoline Tax	3,885	3,750	3,890
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**188,205**	**167,268**	**5,570**
Resources Available:	**204,081**	**175,547**	**5,767**
Expenditures:			
Officers Pay			
Salaries & Wages	43,881	40,000	40,000
Employee Benefits			
Road Maintenance	33,369	52,500	52,500
Road Materials	32,979	44,000	45,000
Equipment	50,738	25,000	30,000
Insurance	14,835	13,850	13,850
Capital Outlay			50,000
Cash Reserve (2025 column)			
Transfer to Special Machinery	20,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**195,802**	**175,350**	**231,350**
Unencumbered Cash Balance Dec 31	8,279	197	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	196,000	182,350	231,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,350
		Tax Required	225,583
	Delinquent Comp Rate:	1.0%	2,256
		Amount of 2024 Ad Valorem Tax	227,839

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	38,246
Transfers from:	
Road Fund	20,000
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Chevy Surplus Property	500
Interest on Idle Funds	
Other	
Resources Available:	**58,746**
Total Expenditures	58,746
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Castle Township
McPherson County
will meet on September 14, 2024 at 9:00 A.M. at Windom Fire Station, Windom, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Windom Fire Station, Windom, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,000	0.076	2,780	0.075	3,000	2,689	0.076
Debt Service							
Library							
Road	195,802	4.553	175,350	4.583	231,350	227,839	6.525
Special Road							
Noxious Weed							
Fire Protection							
Cemetery							
Non-Budgeted Funds							
Special Machinery	58,746						
Totals	257,548	4.629	178,130	4.658	234,350	230,528	6.601
					*Funds Supported by Township Only - Revenue Neutral Rate***		*4.717*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.078*
Less: Transfers	20,000		0		0		
Net Expenditure	237,548		178,130		234,350		
Total Tax Levied	186,178		167,433		xxxxxxxxxxxxx		
Total Assessed Valuation	40,743,858		36,471,702		35,411,581		
Township Assessed Valuation Only					34,919,385		

Outstanding Indebtedness, Jan 1	2022	2023	2024
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Joseph Hoffman
Board Member

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CASTLE TOWNSHIP, HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 6.603. The date of our hearing is September 14, 2024 at 9:00 AM and will be held at Windom Fire Station in Windom, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Joseph A Hoffman
Clerk or Officer of Governing Body

Resolution No. 2024 - 01

A RESOLUTION OF THE CASTLE TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Castle Township was calculated as 4.717 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Castle Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 14, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Castle Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CASTLE TOWNSHIP:

The Castle Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.717 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 14th day of September 2024 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Castle Township To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 14, 2024.

Resolution No. 2024 - 01

Governing Body Member	Yes	No	No Vote
Joe Hoffman	X		
Janey Bailey	X		
Dan Mason	X		
TOTAL			

Certified:

Dan B. Mason

Joseph A. Hoffman

Janey Bailey

Published in McPherson Sentinel
Aug 28, 2024

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Castle Township

McPherson County

will meet on September 14, 2024 at 9:00 A.M. at Windom Fire Station, Windom, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Windom Fire Station, Windom, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,000	0.076	2,780	0.075	3,000	2,689	0.076
Road	195,802	4.553	175,350	4.583	231,350	227,839	6.525
Special Machinery	58,746						
Totals	257,548	4.629	178,130	4.658	234,350	230,528	6.601
*Funds Supported by Township Only - Revenue Neutral Rate**							*4.717*
*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**							*0.078*
Less: Transfers	20,000		0		0		
Net Expenditure	237,548		178,130		234,350		
Total Tax Levied	186,178		167,433		xxxxxxxxxxxxx		
Total Assessed Valuation	40,743,858		36,471,702		35,411,581		
Township Assessed Valuation Only					34,919,385		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Joseph Hoffman, Township Clerk

2534290